

Zambia

## Rating Act, 1997

### Chapter 192

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# Rating Act, 1997

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# Zambia

## Rating Act, 1997

### Chapter 192

Commenced on 18 April 1997

*[This is the version of this document as it was from 18 April 1997 to 7 October 1999.]*

*[Repealed by [Rating Act, 2018 \(Act 21 of 2018\)](#) on 22 February 2019]*

*[Act 12 of 1997]*

An Act to provide for the declaration of rateable areas; to make provision for the assessment of rateable property; to provide for the levying of rates; and to provide for matters connected with or incidental to the foregoing.

### Part I – Preliminary

#### 1. Short title

This Act may be cited as the Rating Act.

#### 2. Interpretation

In this Act, unless the context otherwise requires—

"**Board**" means the Zambia Railways Board established by the Railways Act;

*[Cap. 453]*

"**Chairperson**" means the Chairperson of the Tribunal, appointed under section twenty-eight;

"**council**" shall have the meaning assigned to it in the Local Government Act;

*[Cap. 281]*

"**council certificate of title**" shall have the meaning assigned to it in the Housing (Statutory and Improvement Areas) Act;

*[Cap. 194]*

"**developed**" in relation to land, means land which has improvements on it;

"**effective date**" means—

- (a) in relation to a main roll, the date of commencement of the next rate period following the date upon which the main roll is approved by the Tribunal and shall be subject to the exception set out in section eleven; and
- (b) in relation to a supplementary roll, the date on which the supplementary roll is approved by the Tribunal and shall be subject to the exception set out in section twelve;

"**head of a mission**" shall have the meaning assigned to it in the Schedule to the Diplomatic Immunities and Privileges Act;

*[Cap. 20]*

**"improvement"** means—

- (a) the whole or any part of a building or structure of whatever material constructed, which is capable of beneficial use or occupation and which is of a sufficiently permanent nature;
- (b) any work done, services provided, or materials used, on land by the expenditure of money or labour; or
- (c) carrying out of any building, engineering or other operation in, on, over or under, land, or the making of any material change in the use of any building or land but does not include—
  - (i) any commercial or industrial plantation or any growing crops of the class "fructus industriales" of a permanent nature; or
  - (ii) any machinery or plant other than rateable machinery or plant;

**"improvement area"** shall have the meaning assigned to it in the Housing (Statutory and Improvement Areas) Act;

*[Cap. 194]*

**"leaseholder"** means a person in whom a statutory lease, sublease or underlease is vested and who has privity of estate with the reversioner entitled to the reversion immediately upon the determination of that term, subject to the conditions laid down in section thirteen;

**"main transmission of power"** means transmission of power from the generation plant or point of supply in, or on any rateable property up to and including—

- (a) in the case of electrical power, the first transformer in any circuit, or, where the first transformer precedes any distribution board or where there is no transformer, the first distribution board;
- (b) in the case of transmission by shafting or wheels, any shaft or wheel driven directly from the prime mover;
- (c) in the case of hydraulic or pneumatic power, the point, where the main supply ceases, excluding any branch service piping connected with such main supply;
- (d) in the case where, without passing beyond the limits of the main transmission of power, power is transmitted to another rateable property, the point at which the power passes from the first rateable property;

**"member"** means a member of the Tribunal;

**"occupier"** means any person in occupation as leaseholder or tenant of any property within a rateable area, or any leaseholder of untenanted or vacant property;

**"operational purpose"** means the actual carrying out of the technical functions forming the primary purpose of a public utility undertaking, including the maintenance of plant and machinery, but does not include any purpose concerned with the administration, management or financing of that undertaking;

**"premises of a mission"** means the building or parts of buildings and the land ancillary thereto, used for the purposes of the mission including the residence of the head of the mission;

**"primary transformation of power"** means any transformation of electrical power by means of a transformer at any point in the main transmission of power;

**"principal officer"** shall have the meaning assigned to it in the Local Government Act;

*[Cap. 281]*

**"property"** includes land having any improvement on it;

**"rate"** means a levy on property;

**"rate period"** means the period for which rates are levied following the passing of a resolution under section twenty;

**"rateable area"** means any area declared as a rateable area in section five;

**"rateable machinery or plant"** means—

- (a) machinery and plant, together with the shafting, pipes, cables, wires and other appliances and structures accessory to the machinery and plant which are used mainly or exclusively in connection with either of the following purposes:
  - (i) the generation, storage, primary transformation or main transmission, of power in, or on, any rateable property; or
  - (ii) the heating, cooling, ventilation, lighting, drainage or supply of water to the rateable property or the protection of the rateable property from fire;
- (b) lifts or elevators in a building;
- (c) structures or parts of structures used for storage purposes and not being an integral part of a manufacturing operation or trade process;

**"rateable property"** means property that is rateable under this Act;

**"rateable value"** means the price which the rateable property would be expected to realise if sold on the open market as at the time of valuation and on the assumptions set out in section seven;

**"rating authority"** means any council within whose boundaries a rateable area falls;

**"serviced"** in relation to land means the provision of services such as water and road network;

**"Sheriff"** shall have the meaning assigned to it in the Sheriff's Act;

[Cap. 37]

**"Statutory Housing Area"** shall have the meaning assigned to it in the Housing (Statutory and Improvement Areas) Act;

[Cap. 194]

**"surveyed"** in relation to a property, means a cadastral survey for that property has been approved in accordance with the provisions of the Land Survey Act;

[Cap. 188]

**"Surveyor-General"** means the Surveyor-General appointed under the Land Survey Act;

**"Tanzania-Zambia Railway Authority"** means the Tanzania-Zambia Railway Authority established under the Tanzania-Zambia Railway Act;

[Cap. 454]

**"time of valuation"** means—

- (a) in relation to a main roll, the date of the passing of the resolution causing the main roll to be made;
- (b) in relation to a supplementary roll, the time of valuation of the main roll of which it shall form a part in accordance with this Act;

**"transformer"** means any plant which changes the pressure, frequency, form of current or electrical power to another pressure, frequency or form current but does not include any plant which forms an integral part of an item of plant or machinery in, or on, the rateable property for manufacturing operations or trade processes;

**"Tribunal"** means the Rating Valuation Tribunal constituted under section twenty-eight;

"**Valuation surveyor**" means a valuation surveyor appointed under section three;

"**Vice-Chairperson**" means the Vice-Chairperson of the Tribunal appointed under section twenty-eight.

## **Part II – Appointment and powers of valuation surveyor**

### **3. Appointment of valuation surveyor**

- (1) The rating authority shall, subject to the approval of the Minister and subject to subsection (3), appoint a valuation surveyor who shall be responsible for the preparation of a main roll for the rating authority.
- (2) The valuation surveyor appointed in accordance with subsection (1) shall be a person who is registered, under the Valuation Surveyors' Act as a valuation surveyor and may be—  
*[Cap. 207]*
  - (a) a full time officer of the rating authority;
  - (b) a valuation surveyor engaged in private practice; or
  - (c) an officer of the Government Valuation Department.
- (3) Notwithstanding subsection (1), where the rating authority seeks to appoint a valuation surveyor to prepare a supplementary roll, other than the valuation surveyor who prepared the main roll for that rating authority, the rating authority shall submit the name of that valuation surveyor to the Minister for approval before that surveyor is appointed.
- (4) The appointment of a valuation surveyor other than an officer of the government Valuation Department or rating authority shall be subject to the regulations made under the Zambia National Tender Board Act.  
*[Cap. 394]*
- (5) Subject to any directions that may be given by the Minister as the appointment of a valuation surveyor, a rating authority shall pay all fees and expenses incurred by the valuation surveyor in respect of the surveyor's duties under this Act.

### **4. Powers of valuation surveyor**

- (1) The valuation surveyor or any person assisting the valuation surveyor may—
  - (a) for the purpose of preparing or checking an entry in a main roll or a supplementary roll, or for the purpose of preparing or checking any rate, enter into, or upon, any rateable property at any reasonable hour in the day-time and survey or inspect that property;
  - (b) serve a notice by delivery or prepaid registered post on leaseholder or any person in apparent occupation or charge of any rateable property requiring the leaseholder or that person to make a return in the form prescribed in the First Schedule; or
  - (c) put to a leaseholder or any person in apparent occupation or charge of any rateable property questions on such matters as may be necessary to enable the valuation surveyor to correctly value that property.
- (2) Any person who—
  - (a) unreasonably refuses the valuation surveyor access to the rateable property in contravention of paragraph (a) of subsection (1);
  - (b) fails to make a return in contravention of paragraph (b) of subsection (1);



- (c) refuses to answer any question lawfully put to such person by the valuation surveyor or any person assisting the valuation surveyor; or
- (d) provides false information in answer to any question lawfully put to such person or in any return submitted under paragraph (b) of subsection (1);

shall be guilty of an offence and shall be liable, upon conviction, to a fine not exceeding three thousand five hundred penalty units or to imprisonment for a term not exceeding six months, or to both.

### Part III – Valuation

#### 5. Declaration of rateable areas

- (1) Subject to this section, the Minister may after consultation with the rating authority concerned and, for the purpose of rating assessment, by statutory order—
  - (a) declare any area within the council boundary to be a rateable area; or
  - (b) alter the boundary or any rateable area:  
Provided that an order shall not be made under this section unless—
    - (i) notice of the intention to make the order has been published in the *Gazette* and in a newspaper of general circulation in the area of the rating authority, before the order is made, stating that interested persons may make written objections to the Minister against the proposed declaration within thirty days of the notice; and
    - (ii) where any objection is received, the Minister has considered the objection and has notified the person making the objection, about the Minister's decision.
- (2) An order declaring an area to be a rateable area or altering any such area shall define the area so declared or altered by reference to a plan prepared by the Surveyor-General and deposited in the office of the surveyor-General and of the rating authority.
- (3) A copy of the plan referred to in subsection (2) certified by the Surveyor-General shall be deposited with the Minister and with the principal officer of the rating authority concerned and shall be admissible in evidence in any proceedings.

#### 6. Declaration of rateable property

- (1) For the purposes of this Act, and subject to subsection (2), the following land or property within rateable area shall be rateable—
  - (a) subject to subsections (6) and (7) of section twenty, property, within a rateable area, whether or not reserved for Government use, which is alienated on statutory leasehold tenure or included in a statutory housing area;
  - (b) land, whether developed or undeveloped, which has been serviced and two years have elapsed from the date of issue of the Certificate of Title; and
  - (c) agricultural land and buildings which are not used for agriculture.
- (2) For the purposes of this Act, and subject to subsection (1), the following property within a rateable area shall not be rateable—
  - (a) property in the occupation of the President in the President's capacity as Head of State;
  - (b) property used wholly for the operational purposes of any public utility undertaking concerned with the storage, processing or distribution of public water supplies, or the collection, treatment or disposal of water-borne sewerage;

- (c) property used primarily for public worship, including property used for residential purposes by ministers of a church and nuns whether or not that property is in the same curtilage as the church, but excluding property used for social and commercial purposes in connection with places of public worship;
- (d) property owned and occupied by registered charities;
- (e) training centres intended for capacity building for youths, homeless and persons with disabilities;
- (f) public libraries and public museums;
- (g) cemeteries and crematoria;
- (h) military aerodromes, including the buildings on them, and their curtilage;
- (i) property comprising land used solely by a full-time educational institution, or for sporting purposes by that educational institution;
- (j) any railway track owned by the Zambia Railways Board or the Tanzania-Zambia Railway Authority, including rails and sleepers, together with all earth-work, ballast, fittings, fastenings and devices installed in connection with track or train operation, bridges, culverts, inspection and ash pits, signals and signal installations, centralised train control gear, rolling stock weighbridges, locomotive and train watering installation, cooling and fuelling plants, passenger transmission lines, poles, pylons, transformers and switchgear used in connection with track and train operations, whether situated within or without buildings, if they are used for normal working of the railway;
- (k) premises of a mission, which are owned by a mission and are the—
  - (a) residence of the head of a mission; or
  - (b) chancery of that mission;

or, such other body granted diplomatic immunities and privileges, as set out in the First Schedule to the Diplomatic Immunities and Privileges Act:

*[Cap. 20]*

Provide that premises other than those specifically mention in this paragraph which are owned by a mission in Zambia shall only be exempt if similar premises owned by a Zambian mission in that country are exempt from rates in such country;

- (l) premises on which buildings, plant and machinery used for mining or mineral processing purposes are located;
- (m) premises on which plant and machinery used for power generation, transmission and distribution are located;
- (n) premises on which plant and machinery used for telecommunication purposes are located;
- (o) machinery or plant which is in, or on, the rateable property solely for the purpose of manufacturing or trading operations;
- (p) public roads and railways;
- (q) agricultural land and buildings which are used for agriculture including dwellings houses situated thereon;
- (r) premises which are used for sport or recreational facilities, race course parks and pleasure gardens; or
- (s) such other property as the Minister may, by statutory instrument, prescribe.

- (3) Property which belongs to a person holding a title under the Common Leaseholds Schemes Act shall be assessed individually for purposes of rates under this Act.

*[Cap. 208]*

- (4) In this section—

"agriculture" means the use of land or buildings for, or in connection with, animal husbandry, fish farming, breeding and keeping of livestock, hatcheries, ranching, grazing, poultry, pasture, arable farming, irrigation, tillage, floriculture, flower growing, horticulture, gardening, vegetable growing, fruit or seed growing, mushroom growing, vine-growing, silviculture, afforestation, forestry or plantation, but does not include tourism, green grocership, meat-processing.

## **7. Assumptions for price of rateable property on open market**

- (1) Subject to subsection (2), the price which any rateable property would be expected to realise if sold on the open market as at the time of valuation shall be on the assumption that—
- (a) the rateable property is held on leasehold tenure by the vendor;
  - (b) the rateable property is sold with vacant possession;
  - (c) there are no subleases, mortgages, or charges comprising the rateable property;
  - (d) all repair and maintenance which would be carried out by a prudent vendor prior to the sale have in fact been carried out;
  - (e) the rateable property is sold with the benefit of all planning permissions, licences and other consents, either statutory or personal, as to the actual use of the leasehold; and
  - (f) the rateable property was offered for sale with the improvements existing as at the time of valuation.
- (2) When making the assumption referred to in subsection (1)—
- (a) due regard shall be assumed to have been had by the purchaser and the vendor to the provisions of the Lands Act, as to consideration; and
- [Cap. 184]*
- (b) the rateable value shall, where one portion of any rateable property is located in one area of a rating authority and the other portion of the same property is located in the area of another rating authority, be the value that the portion that is located in the area of the rating authority concerned would fetch on the open market.

## **8. Main roll**

- (1) For the purpose of levying rates, there shall be maintained by the rating authority a main roll prepared by the valuation surveyor in which all rateable property in the area shall be listed by number.
- (2) A main roll shall show, in respect of each rateable property—
- (a) the land parcel number or numbers;
  - (b) the address of the property;
  - (c) the name of the leaseholder or, where an improvement stands on parcels belonging to more than one leaseholder, the names of those leaseholders;
  - (d) a brief description of the rateable property and the improvement included in the rateable property;
  - (e) the area of land comprising the rateable property; and

- (f) the rateable value of the rateable property.
- (3) The rating authority shall, not less than once in every five years, or such longer period as the Minister may approve, cause to be prepared a new main roll.
- (4) Subject to subsection (1), the Government Valuation Department shall be responsible for monitoring the preparation of valuation rolls by rating authorities and may advise a rating authority to prepare a new main roll or a supplementary roll.

## **9. Notification of leaseholders before inspection of property**

A rating authority shall, before the valuation surveyor inspects any property within the rateable area, publish a notice at least twice in a daily newspaper of general circulation, within the area of the rating authority, and put up notices in not less than ten conspicuous public places in the area of the rating authority informing the leaseholders of the intended inspection.

## **10. Supplementary roll**

- (1) The rating authority may cause the valuation surveyor to prepare a supplementary roll which shall be considered to be part of the main roll.
- (2) Where any rateable property appears both in the main roll and in the supplementary roll, the latter entry shall supersede the former entry from the effective date of the supplementary roll.
- (3) A supplementary roll may include—
  - (a) any rateable property or part of that rateable property which was omitted from the last main roll;
  - (b) any rateable property whose rateable value has been found to be incorrectly assessed or entered in the last main roll;
  - (c) any rateable property in, or to, which improvements have been erected, completed, altered or demolished since the effective date of the main roll;
  - (d) any rateable property whose rateable value as at the time of valuation of the main roll has changed since the effective date of the main roll;
  - (e) any rateable property whose owner has served a notice on the rating authority under section nineteen; or
  - (f) any rateable property whose identity as given in the main roll has been changed by sub-division, consolidation, or alteration of boundaries by resurveying or renumbering.

## **11. Effective date where interval between date of approval of main roll and next rate period is less than three months**

Where the interval between the date when the Tribunal approves the main roll and the date of the next rate period is less than three months, the effective date shall be the date of approval of the main roll.

## **12. Effective date where date of commencement of rate period within which supplementary roll is approved is earlier than event giving rise to inclusion of a rateable property in supplementary roll**

Where, in relation to each rateable property contained in the supplementary roll, the date of commencement of the rate period within which the supplementary roll is approved by the Tribunal is earlier than the event giving rise to the necessity for including such rateable property in the supplementary roll, the effective date shall be the date of that event.

### **13. Leaseholder of shortest term deemed to be leaseholder of property**

Where two or more of the items held by a leasee, subleasee or underleasee exist contemporaneously in respect of the same property and both or all of which were originally granted for a term of thirty years or more, the person in whom the shorter, or the shortest of such terms is vested shall be deemed to be the leaseholder of that property.

### **14. Delivery and attestation of main roll or supplementary roll**

- (1) Upon the completion of a main roll or a supplementary roll, the valuation surveyor shall notify the principal officer of the completion.
- (2) The valuation surveyor shall deliver to the principal officer a main roll, or a supplementary roll, and shall sign it in the presence of the principal officer.
- (3) The principal officer shall immediately after the valuation surveyor has signed the main roll or the supplementary roll, sign and date a declaration appended to it.
- (4) A declaration appended to the main roll or the supplementary roll shall state—
  - (a) that the main roll or the supplementary roll has been prepared in accordance with this Act;
  - (b) the full name and professional qualifications of the valuation surveyor; and
  - (c) the time of valuation of the main roll or the supplementary roll.
- (5) Every copy of the main roll or the supplementary roll shall bear a copy of the declaration referred to in subsections (3) and (4) and the copy of the declaration shall be identical in all respects with the original, but it shall not be necessary for the copy of the declaration to be signed or approved by the valuation surveyor or by the principal officer.
- (6) The rating authority shall, within fourteen days of receipt of a main roll, by resolution, propose a rate to be levied after the main roll becomes effective.

### **15. Notification of publication of main roll or supplementary roll**

- (1) The rating authority shall, within twenty-one days of the resolution of the rating authority under subsection (6) of section fourteen, publish at least once in a newspaper of general circulation in the area of the rating authority and put in not less than ten conspicuous public places in the area of the rating authority a notice stating—
  - (a) that the main roll or the supplementary roll is open to inspection at the offices of the rating authority and the times at which it may be inspected;
  - (b) a date, not less than twenty-eight days after the first date of publication of the notice in a newspaper of general circulation in the area of the rating authority and in ten conspicuous public places in the area of the rating authority, on or before which are objection to the main roll or the supplementary roll shall be lodged with the rating authority;
  - (c) a date, not less than twenty-one days after the date appointed under paragraph (b), on which, and specifying the place at which, the Tribunal shall sit for the purpose of determining any objections to the main roll or the supplementary roll;
  - (d) the effective date of the main roll or the supplementary roll;
  - (e) the time of valuation; and
  - (f) in the case of the main roll, the rate that the rating authority proposes to levy.

- (2) The rating authority shall with the publication of a notice under subsection (1), serve by post upon each person whose name appears as the leaseholder for any rateable property listed in the main roll or the supplementary roll, a notice informing that person—
  - (a) that a main roll or supplementary roll has been published in which rateable property appears of which that person is listed as the leaseholder;
  - (b) of the number of the parcel of land, stand or subdivision concerned;
  - (c) of the times at which the main roll or the supplementary roll may be inspected at the rating authority's office;
  - (d) of the date on or before which objections to the main roll or the supplementary roll must be lodged with the rating authority; and
  - (e) in the case of a main roll, of the rate which the rating authority proposes to levy.
- (3) Any notice the posting of which is proved shall be deemed to have been received in the ordinary course of post if it is sent to the last address known by the rating authority and, a main roll or a supplementary roll shall not in anyway, be invalidated by the non-receipt of that notice.
- (4) Notwithstanding anything to the contrary in this Act, if the rating authority fails to publish the notice referred to in subsection (1) or to post the notices referred to in subsection (2) within the specified time, the Minister may, upon request made to the Minister by the rating authority extend the period.
- (5) The period referred to in subsection (4) shall—
  - (a) be extended by notice published not less than twice in a newspaper of general circulation in the area of rating authority; and
  - (b) be published in at least ten conspicuous public places in the area of the rating authority.

## **16. Inspection of main roll or supplementary roll**

- (1) Subject to subsection (2), when the main roll or the supplementary roll has been received by the principal officer in accordance with section fourteen, it shall be open to inspection at the offices of the rating authority at the times stated in accordance with section fifteen, and a leaseholder or occupier of any rateable property included in the main roll or the supplementary roll, or the leaseholder's appointed representative, may inspect the main roll or the supplementary roll and take extracts from it.
- (2) Notwithstanding subsection (1), a rating authority may allow members of the public to inspect the main roll before the advertisement of the main roll, but the twenty-eight day period within which the objection may be lodged shall not begin to run until the main roll advertised.

## **17. Objection to main roll or supplementary roll**

- (1) The rating authority or any leaseholder or occupier of any rateable property included in the main roll or the supplementary roll in respect of which a notice under section fifteen has been published, or the appointed representative of the leaseholder or occupier, may lodge an objection—
  - (a) in the case of the rating authority, in respect of any rateable property entered in or omitted from that main roll or the supplementary roll; and
  - (b) in the case of a leaseholder or an occupier of any rateable property included in the main roll or the supplementary roll, or that person's appointed representative, in respect of that rateable property's entry in the main roll.
- (2) An objection shall not be valid unless—
  - (a) it is made in Form 1 as set out in the Second Schedule;

- (b) in the case of an objection under paragraph (a) of subsection (1), the objection is served by the rating authority on the leaseholder or occupier of the rateable property concerned or that person's appointed representative and on the valuation surveyor;
  - (c) in the case of an objection under paragraph (b) of subsection (1), it is served on the rating authority in duplicate and on the Tribunal;
  - (d) it is served on or before the date specified in a notice given under section fifteen; and
  - (e) it states—
    - (i) the rateable property in respect of which it is made;
    - (ii) the grounds of the objection; and
    - (iii) the entry in the main roll which the objector contends should replace that against which that person is objecting.
- (3) A rate payer who has lodged an objection under this section shall not be liable to pay rates until the objection is heard, and the rate is approved, by the Tribunal.
- (4) If after an objection has been heard by the Tribunal, the Tribunal finds against the rate payer who is objecting, the rate payer shall within fourteen days from the date of the decision, pay to the rating authority the rates due on the rateable property in question from the date that the rate was approved by the Tribunal.
- (5) A person aggrieved by a decision of the Tribunal may appeal to the High Court within thirty days.

## **18. Alteration of main roll or supplementary roll**

Notwithstanding anything to the contrary in this Act, a rating authority may alter a main roll or a supplementary roll for the purpose of—

- (a) correcting any clerical error or omission not affecting rateable value;
- (b) correcting any error as to, or recording a change in, the name of a leaseholder or occupier;
- (c) correcting any error in the description or address of any rateable property; or
- (d) giving effect to an award of the Tribunal.

## **19. Notice requiring re-valuation**

- (1) A leaseholder or occupier of any rateable property which appears in any main roll in force, or that person's appointed representative may, at any time, serve a notice on the rating authority requiring that the rateable property be included in the next supplementary roll to be prepared.
- (2) A notice served under subsection (1) shall not be valid unless—
  - (a) it is made in Form 2 as set out in the Second Schedule;
  - (b) it is served in person or by prepaid registered post on the principal officer;
  - (c) it states, in full, the existing entry on the main roll of the rateable property in question; and
  - (d) it states the grounds on which it is based.
- (3) Upon receipt of the notice referred to in subsection (1), the rating authority shall immediately send a written acknowledgement to the person who served the notice on it.
- (4) The rating authority shall, when it requests the valuation surveyor to prepare a supplementary roll, inform the valuation surveyor of all rateable property upon which notices under this section have been served.

## Part IV – Rating

### 20. Determination and levying of ordinary rate

- (1) Subject to this Act, and in particular subsection (2), the rating authority shall, by resolution and with the approval of the Tribunal, determine and levy an ordinary rate on all rateable property which ordinary rate shall be paid by the owner of that property.
- (2) Notwithstanding subsection (1), where the rating authority is not adopting a new main roll and proposes an ordinary rate which is the same as or lower than that last made and levied with the same roll, the approval of the Tribunal shall not be required.
- (3) Where the rating authority is not adopting a new main roll and proposes to make and levy an ordinary rate to be levied with the same roll, the Minister may consider the rate at an ordinary meeting without a formal hearing.
- (4) Ordinary rates shall be entered in a book or, with the approval of the Tribunal, in some other form of record which shall be prepared and maintained by the chief financial officer of the rating authority.
- (5) The book or other record referred to in subsection (2) shall be known as the rate book and shall, in addition to any other matters which may be entered in it, show in respect of each rateable property —
  - (a) the land parcel number;
  - (b) the address of the property;
  - (c) the name and address of the leaseholder or occupier;
  - (d) the rateable value shown in the main roll; and
  - (e) the amount of rates assessed.
- (6) Subject to subsection (7), an ordinary rate shall not be made or levied in respect of rateable property reserved for Government use.
- (7) Notwithstanding subsection (6), the Minister may make a grant to the revenue of the rating authority in lieu of, and equivalent to, the rates which the Government would have paid.
- (8) Subject to subsections (9) and (11) an ordinary rate shall be made in respect of a period not exceeding twelve months and commencing—
  - (a) on the day following that upon which the preceding rate period expired; or
  - (b) on a date approved by the Minister and expiring on such date as may be fixed by the rating authority.
- (9) Notwithstanding subsection (8) the date that may be fixed under paragraph (b) of that subsection shall, in the case of the last rate to be made in any financial year, be the last day of that year.
- (10) Subject to subsection (11), the rating authority may, in respect of any ordinary rate, direct the payment of the rate by such equal instalments on such dates during the rate period as it may specify, and the instalments shall become due and payable, whether demanded or not, on those dates of the rate period.
- (11) Notwithstanding subsection (10), if the rating authority does not specify any instalments and dates, the whole rate level shall become due and payable, whether demanded or not, on the first day of level period.
- (12) Notwithstanding subsection (11), a person shall not be liable to pay rates until the rate level has been approved by the Tribunal.



## 21. Determination and levying of special rate

- (1) Where, in the opinion of the rating authority, a capital works scheme executed by it under any statutory power has benefited owners of a rateable area, the rating authority may, with the prior consent of the Minister, determine and levy a special rate on the rateable property in that area in order to defray the capital costs of the scheme.
- (2) The Minister shall not grant consent under subsection (1) unless—
  - (a) the full details of the scheme and of the proposed rate have been advertised in a newspaper of general circulation in the area concerned and on notices displayed prominently in that area, stating a period of not less than twenty-one days from the date of publication or display of the notices, whichever is the later, within which objections or representations may be made to the Minister; and
  - (b) any objections or representations which have been received, have been considered by the Minister.
- (3) The objections or representations referred to in subsection (2) shall be made in writing.
- (4) The Minister may, if the Minister grants consent to the special rate, make variations to the scheme or to the rate, or impose such conditions, as the Minister may consider fit.
- (5) Subject to subsection (6), a special rate shall be made and levied in the rate period following that in which the Minister's consent to that rate was obtained and shall remain in force until the capital cost of the scheme concerned shall have been defrayed.
- (6) Notwithstanding subsection (5), if there is any increase in the rateable values of the rateable property in the area to which the special rate applies due to the subsequent publication of a main roll or supplementary roll, the special rate shall be reduced so that the total amount levied does not exceed the amount which it would have been levied but for the publication of that main roll or that supplementary roll.

## 22. Differential rating

The rating authority may determine and levy such different rates for different classes of property as may be prescribed, by statutory instrument, by the Minister upon the recommendation of the rating authority.

## 23. Remission of rates

- (1) A rate payer may apply to the rating authority for a remission of the whole or any part of the rate payable by such rate payer on any rateable property and shall state the reasons for which the remission is sought.
- (2) The rating authority shall respond to the application made under subsection (1) within sixty days from the date of receiving the application.
- (3) Where the rating authority does not respond to the application under this section within the specified period, the remission shall be deemed to have granted from the date on which the sixty day period expired.

## 24. Duty to pay rates

It shall be the duty of any person liable for any rates to pay the amount of the rates to the chief financial officer of the rating authority or such person's duly authorised representative.

## 25. Recovery of rates

- (1) If any person fails to pay any rates due to be paid by that person, the rating authority may cause a demand in writing to be made upon that person, requiring that person to pay the amount due within thirty days of the date of the demand.
- (2) Subject to subsection (3), if after the demand referred to in subsection (1) a person fails to pay the amount due it shall be lawful for the principal officer, upon a resolution of the rating authority, to issue a warrant to the sheriff requiring the sheriff to distrain upon the personal goods and chattels of that person to the value of that amount whether or not those goods and chattels are found on the rateable property in respect of which the rates are due:

Provided that the warrant referred to in that subsection shall not be issued if the demand referred to in subsection (1) was not served personally upon that person, or was not left at that person's normal place of work or residence or at that person's registered office.

- (3) Notwithstanding subsection (2), the rating authority may recover the amount due from any person by civil action without further notice or demand.

## 26. Evidence of rates

In any proceedings to levy or recover rates or consequent on the levying or recovering of any rates under this Act, the rolls and rate books or other lawful record of the rating authority and all entries purporting to be made in them as required by this Act, including genuine extracts or certified copies of them shall, upon their production be *prima facie* evidence of such rates.

## 27. Duty of occupier to supply information

- (1) The rating authority may require the occupier of any rateable property to supply the name and address of the leaseholder of that rateable property, or the name and address of the person to whom the occupier pays any rents.
- (2) An occupier who refuses to provide to the best of that occupier's ability the information referred to in subsection (1), or provides false information, shall be guilty of an offence and shall be liable, upon conviction, to a fine not exceeding one thousand seven hundred and fifty penalty units or to imprisonment for a period not exceeding three months, or to both.

# Part V – Establishment of Rating Valuation Tribunal

## 28. Constitution of Rating Valuation Tribunal

- (1) There is hereby constituted the Rating Valuation Tribunal to which all objections under section seventeen shall be referred for determination.
- (2) The Tribunal shall consist of—
  - (a) a Chairperson who shall be a legal practitioner;
  - (b) a Vice-Chairperson who shall be a representative of the Attorney-General;
  - (c) two other members who shall be registered valuation surveyors;
  - (d) a representative from the Ministry responsible for local government;
  - (e) a representative from the Ministry responsible for lands;
  - (f) a representative of the Government Valuation Department; and
  - (g) one other person.

- (3) There shall preside at all sittings of the Tribunal the Chairperson—
  - (a) in the absence of both the Chairperson and the Vice-Chairperson, such member as the members present may elect for the purposes of that sitting.
- (4) Members shall be appointed by the Minister.
- (5) Members shall hold office for a term of three years or for such further term, and shall serve on such conditions, as the Minister may determine.

## **29. Appointment of Secretary and staff**

There shall be appointed, by the Minister, a Secretary to the Tribunal who shall be a registered valuation surveyor, and such other officers as may be considered necessary for the discharge of the functions of the Tribunal.

## **30. Jurisdiction**

The Tribunal shall have jurisdiction to—

- (a) hear and determine an objection made under this Act and make an award giving direction with respect to the manner in which the rateable property in question is to be treated in the main roll;
- (b) examine entries in the main roll even if there is no objection;
- (c) approve or disapprove a main roll;
- (d) approve or disapprove a rate;
- (e) order a re-valuation of any property which it considers not to have been properly valued; and
- (f) review objections which have been resolved by, or agreed between, the objector and the valuation surveyor.

## **31. Quorum**

The Chairperson or the Deputy Chairperson and any other four members shall constitute a quorum.

## **32. Vacation of office of member**

- (1) A member shall vacate office—
  - (a) if such member is adjudged bankrupt;
  - (b) if such member is adjudged or otherwise declared to be of unsound mind;
  - (c) if such member is absent without prior approval from three consecutive meetings of the Tribunal, of which due notice was given to such member; or
  - (d) upon the expiry of not less than one month's notice in writing, of that member's intention to resign given by the member to the Minister.
- (2) A member may be removed from office for inability to perform the functions of the member's office, whether arising from infirmity of body or mind, incompetence or for misbehaviour.

## **33. Declaration of interest**

A person shall not sit or act as a member of the Tribunal if that person has any interest, direct or indirect, in any objection being heard by the Tribunal.

### **34. Decision by majority opinion**

The determination of any objection referred to the Tribunal shall be according to majority opinion and the person presiding shall have a casting vote.

### **35. Procedure**

- (1) Every award made by the Tribunal shall be signed by all the members hearing the objection and shall—
  - (a) state the rateable property concerned;
  - (b) set out the entry which is to be made in the roll in respect of such rateable property;
  - (c) state the reasons for such award; and
  - (d) be sent by the registered post to the leaseholder or the occupier of the rateable property and to the rating authority.
- (2) At the hearing of any objection, every party to the objection shall have the right to appear in person or to be represented by a legal practitioner and give evidence before the Tribunal, and may, if that party so chooses, submit written evidence to the Tribunal.

### **36. Appeals**

- (1) A person aggrieved by an award made by the Tribunal may appeal to the High Court.
- (2) An appeal under subsection (1) shall be made within thirty days from the date of the Tribunal's decision.
- (3) An appeal shall not be made to any court against the amount of an award made by the Tribunal or against a decision of the Tribunal as to whether an objection has or has not been properly made.
- (4) A person who has appealed to the High Court against a decision of the Tribunal shall not be liable to pay rates until the appeal is heard by the High Court and the High Court finds against that person.

### **37. Expenses of Tribunal**

The rating authority in whose area the Tribunal is sitting to hear objections shall bear all costs of the Tribunal sitting.

### **38. Allowances**

The members of the Tribunal shall be paid such allowances as the Minister may, by statutory instrument, prescribe.

## **Part VI – Miscellaneous**

### **39. Offences and penalties**

Any person who fails to provide information requested or gives false information concerning any rateable property for which information has been requested under this Act shall be guilty of an offence and shall be liable, upon conviction, to a fine not exceeding five hundred penalty units or to imprisonment for a period not exceeding three months, or to both.

#### 40. Rules

The Tribunal may make rules regulating its own procedure.

#### 41. Regulations

- (1) The Minister may, by statutory instrument, make regulations for the better carrying out of the provisions of this Act.
- (2) In particular and without prejudice to the generality of the power contained in subsection (1), the Minister may make regulations—
  - (a) on the recommendations of the rating authority, designating an area as a rate free zone;
  - (b) on the recommendation of the rating authority, giving concessionary rates;
  - (c) varying any form in the Schedules; and
  - (d) regulating the procedure for making objections.

#### 42. Repeal of Act No. 33 of 1976

The Rating Act is hereby repealed.

### First Schedule (Section 4)

#### Republic of Zambia

\_\_\_\_\_ Council

1. Stand Number \_\_\_\_\_
2. Name and present address of owner \_\_\_\_\_
3. Please state: Date of construction \_\_\_\_\_  
Cost \_\_\_\_\_
  - (i) Original buildings \_\_\_\_\_
  - (ii) Alterations and additions \_\_\_\_\_
4. Were the buildings and/or improvements \_\_\_\_\_
  - (a) self built \_\_\_\_\_
  - (b) built by contractor (labour only) \_\_\_\_\_
  - (c) build by contractor (labour and materials) \_\_\_\_\_
5. If the property was purchased, please state date of purchase and price \_\_\_\_\_
6. If the property is let, please state the following:
  - (i) Rent per month \_\_\_\_\_
  - (ii) Furnished or unfurnished \_\_\_\_\_
  - (iii) Date of commencement of lease or tenancy \_\_\_\_\_
  - (iv) Period of lease or tenancy \_\_\_\_\_

- (v) Is the owner responsible for \_\_\_\_\_
- (a) repairs \_\_\_\_\_
- (b) rates \_\_\_\_\_
- (c) any other outgoings including services \_\_\_\_\_
- (vi) Is the rent above for the whole property or a portion only? \_\_\_\_\_

*(If the property is let in parts, please attach schedule of lettings, giving full details as required above)*

7. Details of any title restrictions \_\_\_\_\_

I certify that the above information is correct to the best of my knowledge and belief.

Date \_\_\_\_\_ Signature \_\_\_\_\_

NOTE: You are hereby requested to make a true and correct return of the particulars set out in this form and to return it to me within twenty-one days.

If any assistance is required in the completion of this form, an application should be made to me.

\_\_\_\_\_  
Valuation Surveyor

## Second Schedule

### Prescribed forms

#### Form 1 (Section 17) Notice of objection

To: \_\_\_\_\_

*(Address of person upon whom notice is to be served)*

I, \_\_\_\_\_ (name) \_\_\_\_\_ (address) \_\_\_\_\_ hereby give notice of objection to the following entry in the Valuation Roll/Supplementary Valuation Roll for \_\_\_\_\_ published on \_\_\_\_\_ 19 \_\_\_\_\_, on the ground(s) that \_\_\_\_\_

Cadastral survey No.	Address	Owner	Description	Area	Rateable value

and I propose that the entry should be amended to read:

Cadastral survey No.	Address	Owner	Description	Area	Rateable value

#### Form 2 (Section 19) Notice of re-valuation

To: \_\_\_\_\_

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(Rating Authority)

I, \_\_\_\_\_ (name) \_\_\_\_\_ hereby give notice that I require the rateable property whose entry in the Valuation Roll for \_\_\_\_\_ (rating area) is as follows:

Cadastral survey No.	Address	Owner	Description	Area	Rateable value

Supplementary Roll next caused to be prepared for \_\_\_\_\_ (rating area)

Signed \_\_\_\_\_

Capacity \_\_\_\_\_

Date \_\_\_\_\_